Permanent

App F IX-4

Previous References

1933-34
(ml)

308-32

File No 308-33

Serial Nos. 1—14

Later References

A.M.T. 3-34(1)
ml. 106-53-20625
Cab 34-53-18
ml 233-57-(1-2)

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Fourteen

Part B for Cab 34

SUBJECT.

Apportionment of Entertainment Tax between Govt & Local Bodies.

13. To the Comm of Stamps
Completion de case
the Secy of Dpt
Dpt civ mil ce my/more
mil Comm Secy Thurs Dpt
Dpt Secy BD Wg. Z
NOL 2446-58 & 1-10-34
Issues orders re the above

WD 01965—GPB—15,000—7-7-34

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No

FILE HEADING

Appeal Documents of Entertainment Tax between and Local Bodies.

FROM

No		Dated		Received
Diary No	Enclos	Spare copies		Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

NOTES—First Sheet

WD 69—GBPM—5,000—14-7-31

M 308-32-1

eneral and Revenue Secretariat | M/ File No | of 193 2 | [App F III—2

Serial No

~~5210~~

5210

Extract from para 21 of the Notes in the file M. 275-32-11 relating to the payment of the Entertainment Tax due by the Mysore Race club & the Bangalore Race club

× × × After issue of the draft, the question of apportionment of the tax between Govt and the local bodies, the manner of calculation of the expenses of collection etc. will be worked up separately and submitted for orders.

Sd/- A. S. R 3/5-

2) Kind reference is invited to Section 14 of the Amusements Tax Regulation 1932 which empowers Govt to apportion the proceeds of the entertainments tax in any local area between itself and the local ~~bodies~~ authorities, in such proportion as it may determine by general or special orders or by Rules made in this behalf

3) The portion that can be so apportioned by Govt for itself, shall be limited to the expenses of the Govt towards the cost of collection of the tax and for the administration of the Regulation, the amount of such expenses being determined by the Govt in such manner as it may deem fit

4) As per Notification dated the 13th March 1933, the Regulation ~~has~~ come into force from 1st ~~July~~ May 1933 in the cities of Bangalore and Mysore, the K.G.F. area, and the towns of Kolar, Tumkur, Hassan, Chickamagalur, Chitaldrug, Davangere

NOTE—Contn Sheet

WD 0246 —GPB—15,000—22-8-32

Imposition of Entertainments Tax.

603-5-30

4c1 File No 308/32 of 1932 — General and Revenue Secretariat

and Shinrone.

5) Submit for orders whether the deputy Commrs of the districts may be addressed in the matter to furnish information on the following points

(i) the staff required for actual collection of tax
(ii) for administration of the Regulations
(iii) the cost of the above two establishments to be entertained for the purpose. — Point (i)

4 under Section 14, of the Regulations, the apportionment of the proceeds of the tax is after all optional and not obligatory on the part of Govt, and in the present financial condition it is for consideration whether there should be any apportionment between Govt and the local authorities for some time to come. — A

7 orders are solicited on the proposition in which the modifications have to be apportioned between the Govt & the Local Body. — Point (ii)?

8 With reference 5A above please obtain from the file relating to the Regulations

9 to Protection Branch with Compliments for kindly putting up the file

6532

Apportionment of Entertainments Tax

General and Revenue Secretariat | File No 308 of 1932-33 | [App F III—2

Serial No

Legis file no. 38-32-1-6 (A Collection) may be obtained from the Genl. Records to which it has since been sent.

19/5/33. L.S.G. 15²

Mr B.K.

10 Reference is invited to page 188 of the Notes in the file Legis 38-32-6, containing the Select Committee's Report on Section 14 of the Regulation

P.S. C.S. 23/5/33 Reference para 8 Despatch.

E

11 Please put up the Draft of the despatch Council relating to the Discussion of the Journals of the Bill before reference to the Select Committee

W.M. 25/5

when sent to C-in-C to second member for requisite Govt (24/6/33)

12 Kind reference is invited to pages 622 to 635 of the Volume of Leg. proceedings relating to the Session in June 1932 which bear on the discussion of the principles of the Bill to impose a tax on Entertainments & other Amusements. It has been definitely stated therein on behalf of Govt that the entire proceeds of the Tax less the cost of collection & administration should be given to the Local Bodies and the

submitted with

NOTE—Contn Sheet

Amusements - Tax regulation

Ann File No 308 of 1932-33 General and Revenue Secretariat

Some working rules would be made between the proceeds of the tax in the matter of apportionment of the tax between the Govt & the Local Body or between the Local Bodies themselves

If the Regulation will come into force from 1st July 33 and it has been so far extended to eleven places what the cost of collection and of administration would be is not known and so far no references have been received from any D.C. in regard to the staff if any required in this behalf. Further what the anticipated revenue would be by (1) the sale of the Entertainments Tax stamps and (2) the consolidated payments such as by the Race Clubs etc has yet to be gauged. Provision will also have to be made for Refunds and for payment of Commission to Stamp Vendors.

In these circs, the question of apportionment of the net proceeds either on a percentage basis or otherwise and the framing of rules in that behalf can perhaps be taken up after the Regulation has been in working order for at least a year.

In the memorandum it is apprehended for orders if the D.C's may not be addressed as to the staff required for working the

Amusements - Tax - Regulation

Serial No

Regulation
14 Ref to para 11 supra

Secy 98
26/6/33

flag X

15 Under sec 14* of the Amusements Tax Regn Govt may apportion the proceeds of the Entertainments Tax in any local area between the local authorities & itself in such proportion as it may determine by general or special orders or rules made in this behalf. The proviso to the section limits the tax to be kept by Govt to the expenses incurred by them towards the cost of collection of the tax and for the administration of the Regn, the amount of such expenses being determined by Govt in such manner as it may deem fit. Though the words used in the section are "may apportion", the discussion in the Legislative Council show that the entire proceeds of the tax less the cost of collection & administration are intended to be made over to local bodies. So, there appears to be no question of Govt keeping to themselves the proceeds of the tax in any year.

papers 622 to 635 not put up

16 In G O no 2374-88 dy 12 5 33 it was directed that an account of the receipts and expenditure in each local area should be maintained by the Dy Coll and arrangements made for the payment at the end of each year of the net amount due to the local body concerned in accordance with the orders to be separately passed regarding the apportionment of the tax, the manner of calculation of the expenses of collection &c Orders have now to be passed regarding the latter for the guidance of the Dy Coll in making

NOTE—Contn Sheet

Amusements Tax Regulation

77-C

File No 30 & 210/1 of 1932-33 General and Revenue Secretariat

payment to the local bodies

17 It is not clear what the expenses of Calculation will come to in each case No reference has yet been received from any of the Dy Com^rs in regard to the extra establ^t, if any, required for the collection of the tax, supervision &c. It may be that proposals for establ^t &c may be recd hereafter, after working the arrangement made for some time It is for Consideration if we may wait for some time, say one or two months, for such references, or whether the Dy Com^rs may be asked to send, at the end of a quarter, e.g. in Oct next, estimates of the cost of collection &c for the year on the basis of the expenditure incurred during the quarter

18 The Discussion in the Legislative Council also shows that the idea is to apportion the tax realised in any area between the several local bodies contributing to the same The Dy Com^rs will have to be consulted regarding this also.

(Sen Secy) [illegible] 7/7

19 It would be necessary to know details re (1) the agency proposed to be employed for administering before deciding about the disposal of the Expenditure allotted the Refn and (2) selecting the best immediate steps conducive to it steps they have taken in this behalf may be called for before deciding about the disposal of the Expenditure allotted the Refn

21 Port has committed itself under the

GENERAL SECTN. 3- JULY 1932 No

Amusements Tax Regulations 5/10

General and Revenue Secretariat | File No 308 of 1932-33 | [App F III—2

Serial No

Re payment of the balance of local bodies apportionment for collecting tapes and admonishing the Police

I refer the heading of Ltr. No. 4 enclosing and acknowledging receipt of the new cheque for the amount due to the R.A. and the Ltr. No. 4 dated there can be no question of the Govt appropriating all the proceeds from the Entertainments Duty

2 I regret to advise that the net proceeds amongst local bodies, the guaranteed minimum provided in the terms of each case

4/7/33
4/7

2 I see that the Dy Comm have been separately addressed in respect of the attention to certain items for Comp Effect to the provisions of the Resolution the 18th July 1933 - vide 3 & 4 of the said letter.

3 I am awaiting replies from the Dy Comm in the matter

4/7/33

WD 0246 -GPB—15 000—22-8-32

OFFICE OF THE FIRST A 1916
7 JULY 1933

NOTE—Continuation Sheet No. 2 to 4

Apportionment of the Amusements Tax between the Scotch Local Bodies & the Govt

File No of 193 | General and Revenue Secretariat

Yes we may await replies - In fact we may take up the entire question three months hence. It is recommended that

(1) the cost of administration including printing & supplying stamps.

(2) the entire incometax cost of assessment to be borne by the local bodies concerned.

(3) Whether the income tax officer of the district in which the Dist Court is (not) concerned should share the work & pay the local body (Es Dist Bd or Village Panchayat) each such individual case may be concerned

A

& see the Kgs. 7 Bills Letter Bk

key. 11-7-33

11/7

A 11/7

VS A Please note in time

VDD 11/7

Govt B bill 12.10.33

from 21/7/33

Submitted for orders with refee to A supra. 12/7 from 15/7

May the D.C.s of Districts & the Municipalities be requested to furnish information as to what the receipts & expenditure under this head amount to during the quarter ended 30th Septr 1933.?

12.X.33

A draft to the D Court may be put with proceedings, also to the Revenue Stamps re Cost of printing & supply of the stamps.

VDD 13/10

General and Revenue Secretariat | File No 52 10 2 of 193

Serial No

28 001 1
No

Office of the Second Member of Council
8 11
No 2872.4

TYPING SECTION
10 NOV 1933
GEN'L & REV SEC

29 Submitted with a draft (1) the D-cis of Dists (2) the Stamp Commr (3) the Comptroller calling for certain information so may be asked for.
14 10 1933 (Secy)
stm 28/10

30 For personal decision (Member) 1pm 7-11 stm 8/11

32 Appr 9/11 1pm

2 31. The D-cis of Dists no L3382-9 dd 14.11.33. Issued stm 10/11
Request them to furnish certain information on some points in regard to the income under the entertainments tax & the apportionment of the proceeds between the Govt & the Local bodies

3. 20. The Comptroller to Govt no L3390 dated 14-11-33. Requests information in regard to the income & expenditure under entertainments tax

4 20 The Commissioner of Stamps no L3391 dd 14.11.33. calls for information as to the expenditure incurred for the printing & supply of the entertainments tax & the Distt Treasuries for the quarter ended 30 9 33.

Note—Contn Sheet

Suspt. 15/11/33

WD 70—GBI M—60,000—13 8 31

25 19/1/2

File No. 308 of 1932-33 General and Revenue Secretariat

From the D.C. Kaira Distt
No. T. & 298/32-33 Dt 27-11-33
forwards the information called for in
Sl 2 Supra
Sub for perusal
34 Further Communications may be
awaited
for
29/11/33

From the D.C. Kaira Distt 6
No R Dis AS. 1330/33-34 Dt 1/12/33
forwards the information called for
in Sl 2 Supra pertaining to income & expen
under the Bombay Jail Regulations in
his Distt for the quarter ended 30th Sept 1933

From the D.C. Rajkot 7
No G 3 - 681/33-34 Dt 2-12-33
forwards the information called for in Sl
Supra

From the D.C. Rajkot 8
No C.C. 199/32-33 Dt 4/12/33
forwards a statement showing the
income & expn under the Bombay Jail
Regulations for the quarter ending 30-9-33 and
that no reports expn & appointments

Art 7 Regulation

General and Revenue Secretariat — File No 308 of 1932-33 — [App E, III—2

Serial No

proceeds between the local bodies & Govt the working of the new law may be watched till the end of the current financial year & that the question of grafting over till then

35 Submitted for perusal replies from the remaining Presidencies, the Comptr of Stamps & the Comptroller will be awaited.

LRR 9/12/33 AH

10 From the Collr Hassan Dated 20 NT C 1984-33 Dt 8-12-33 forwards a statement showing the income & expr under the regulations in the Hassan Taluk Amusements Tax regulation for the quarter ended 30th Sept 1933

36 Subd for perusal

JRA 12/12/33 AH

NOTE—Contn Sheet

WD 0431—GPB—15 000—12-10-33

vide next page

File No of 193

Serial No

write next

Serial No	
9	From the Comptroller to the Govt Mysore no Books 839 dt 7.12.33. Forwards a statement showing the revenue realized under "entertainment Tax" from June 33 to end of Sept 33
37	Subd for perusal. This will be placed in the main file which has been subd separately
	From 11/12/33 AM
11	From the D C Tumkur Dist. no A.6.C 360B/32-33 dt 16.12.33 Furnishes the information in regard to the realizations under the Amusements Tax Regulation, 1932
38	Subd for perusal. Further replies from other DCs will be awaited
	From AM 22/12
12	From the D C Chitaldrug Dist no M C 250B/3233 dt 5.1.34 Furnishes the information called for. Reply from Shimoga will be awaited
	From 8/1/34 AM
	A reminder may also be sent to the DC Shimoga AM 10/1

NOTE—Contn Sheet

WD 0434—GPB—15 000—12-10-33

File No 308 of 1932-33

General and Revenue Secretariat

Serial No

Draft reminder to D C Shimoga & Instrs, as well as to the Comr of stamps:

Jdr Mr 11/1/34 4 Issued vide

Issued no L5597 & 5598 Dy 26.1.34

from

The Commissioner of stamps

no C109/33-34 Dy 7.2.34

furnishes the information called for

from

the D C Shimoga Distt

no M3 C 109/32-33 Dy 14.2.34

furnishes the information called for

for the quarter ended 30th Sept 1933

1933.

from the D C. Mysore Distt

no G3.681/33-34 Dy 18.2.34

Requests early orders in regard to the apportionments of the realizations between the local body & the Govt, on account of assessments' tax.

4] Information called for from the D C's of Distts, the Comptroller & Govt & the Comr of stamps in regard to the realizations under assessment tax & the expenditure incurred in getting these stamps printed.

TYPING SECT, 13 JAN 19[illegible] A GENL & REV[illegible]

Serial No

during the quarter ended Sept 33 has been received

4) An abstract of the reptg is putup (Flag L)

5) In regard to the realizations, it is seen that the total of the figures furnished by the DCS differs from the figures of the Comptroller. The latter figure will have to be accepted as correct, as they are based on the Treasury figures

6) A glance at the figures shows that the amount realized in the several places during the quarter (abt 933) may be said to be almost insignificant except at Pune, Mysore, Kolhapur, Kolar & Davanagere - no amount was realized in Chickmagalur during the period.

7) In regard to the expenditure incurred; the Comptroller reports that no changes have appeared in the accounts maintained in his office The Supdt of Stamps & Key reported that the cost of paper, printing, transmitting etc of the several packets works out to Rs 19/8 per packet and for 16 packets supplied approving

NOTE—Contn Sheet

WD 0434—GPB—15 000—12.10-37

Serial No

5 the Treasury

6 the cost would be about Rs 50/-

(8) All the Deputy Comms are agreeable to the realizables being given away to the local body concerned if the multi, suitable as being otherwise affording amongst others

(9) No D.C. has said anything about the expenditure incurred in regard to the cost of collection or administration only the D.C. Tanjore District has recommended the payment of an allee of Rs 10/- p.m to each of the two Subordinate Office who have been deputed for checking the collection of the tax & to the Clerk who looks after this work in the District Office. Since no other D.C has made any such proposal for if the proposal is sanctioned it would take away about Rs 30/- p.m or Rs 360/- per year, it was a point for consideration if this suggestion maybe approved.

(10) According to para 1 (c) of G.O dated 10/12th May 1933, arrangements will have to be made for the payment at the end of each year of the net amount due to the local body Concerned under Section 14 of the Regn. in accordance with

Flag R

Serial No

orders ~~which~~ to be issued regarding apportionment of the tax, the manner of calculation of the expenses of collection etc orders have to issue in this matter in accordance with the first Members minute dated 11.7.33 above

51 Submitted for orders: Refer paras 24, 28 & 32 of the notes

fna 16/8/34 AV

52 The statement flagged A may be typed or duplicated

AV 13/3

53 The statement is typed & putup

fna 15/8/34 AV

Please arrange

AVR 17/3

54 A draft 50 may be put up for Comptroller

AVR 20/3

From

The Deputy Comptroller, Mysore Bangalore

No G 3 681/33-34 Dt 12.4.1934

furnishes information in regard to the realizations under the Amusements Tax Regulation for the 2nd & 3rd quarters ending 31.12.33 & 31.3.34 respectively & requests early orders on the recommendations contained in his letter dated 30.11.1933

Me typed see AV 13/3

TYPING SECTION 14 MAR 1934 GOVT

NOTE—Contn Sheet

5832
5993

NL File No of 1933-34 | General and Revenue Secretariat

Serial No

From

The President, Mysore etc etc
No G.O. 2297 Dt 13.6.34
Requests early orders of Govt in regard
to the payment of the amount of amusement
tax realized, to the Mysore
from the Municipal Cmrs, Bangalore
No G.O. No 432 Dt 20/21.6.34.
Requests early orders of Govt in
the matter of the disbursement of the
tax recovered under the Mysore
Amusements Tax Regulation
The G.O dated 10/12th May 1933
Contemplates the payment of the net
amount of the realizations under entertainments
tax to the local body concerned before
the close of the year. Accordingly
the President, Mysore city and
the Municipal Cmrs Bangalore city have
been pressing for the adjustment of
the amounts due to them
As the realizations, expenditure & refunds if any
during the months of June of each
year have also to be taken into consideration
before handing over the net amounts to the
local bodies concerned, it would not perhaps

5832
5593

General and Revenue Secretariat — File No 3273 — 57 — of 1933-34 — [App F III—2

Serial No

be possible in the nature of things to effect the necessary adjustments before the end of the year. In this view the G. resp to above requires to be perhaps modified.

A sketchy draft for is submitted for consideration

S/C the Financial Secretary the Comptroller have to be consulted in the matter.

fras AW 28/6/34

The draft may be typed and put up XXX AM 28/6

U.S. WC

Read as typed & revised in red half-margin

fras AW 28/6/34

Today

Typed draft is put up

SRR 29.6.34 AW 29/6

The file may first be referred to the Comptroller respectfully for favor of remarks and suggestions on the proposed draft order.

Devt Secy AM 29/6

AW

S/C AM 29/6

10 NO 2-34
DJ 5-7-34

Forwarded into Compliments to the comptroller & Govt for favor of remarks & suggestions on the draft order in question.

By order
Asst Secy to Govt
for Secy to Govt
fras D D.

+ X
T A D Mss

NOTE—Contn Sheet

WD 01536—GPB—7 500—5-4 34

DJ 6.7.34

File No of 193

U.O. No. 27 10 11 W/ 2. 8. 34.

60/54
4/8/

Returned with compliments to the Secretary to Government, Development Department.

2. It is proposed in para 2 (3) of the Draft Order that payments due to the Local Bodies after deducting expenditure will be effected before the end of July of the following year. The result of this procedure will be that the Revenues of the State will not correctly represent facts. To avoid this difficulty the opening of a Deposit Head to book these transactions was suggested in this office U.O. Note No.1604/Books dated 1st May 1934, but it was not accepted by Government. Now that Government are agreeable to the realisations being given away to ~~the~~ Local Bodies, there seems to be no objection in classifying these receipts under the Revenue Heads XIII Mis. and V. Stamps.

3. The figures available in the books of this office are by Districts. It is not possible for this office to arrange payment to Municipalities and Local Bodies concerned individually.

4 The expenditure incurred by the Commissioner of Stamps may be intimated to this office and to the Deputy Commissioners of Districts who will apportion the same to the Municipalities and other Local Bodies concerned. The net amounts due to each Local Body may be included in a consolidated bill for the District and sent to this office with the Treasury Certificate of credit recorded on it as in the case of refund bills.

This.

Serial No

This office will verify the bills with the figures available here and authorise payment.

5. It may be mentioned that the cost of printing and supplying the stamps to the District and Taluk Treasuries and the commission allowed to vendors represent only the direct expenditure. Service is rendered in the shape of enforcing the regulations, conducting the necessary correspondence and maintaining the necessary accounts by the existing staff who are paid out of the General Revenues. Some charges on these accounts appear to be necessary. A fixed charge of 12½ per cent of the receipts may be deducted towards such General Expenses before paying the amounts to the Local Bodies.

Comptroller.

7 AUG 1934

The file may now be referred to the Trust Secy for favour of opinion on the Comptroller's proposals

Trust Secy

The existing classification may continue for the present.

The Comptroller may be asked to get the required details from the Deputy Commissioners and the Commissioner

WD 0434—GRB—15 000—12-10-33

Apportionment of Entertainments tax between the Govt & the Local Bodies
D 5993

File No 5993 of 193

General and Revenue Secretariat

Serial No Je 260

of Stamps and arrange for payment to the concerned Local Bodies before the end of August of the succeeding year. As the accounts of the year will be kept open till September, the Comptroller may adjust the amount payable to the Local Bodies in the accounts of the same year, adopting the procedure now followed for the payment to Local Bodies of cesses on Excise Revenue, viz., by passing the transaction through a Deposit Head.

For the sake of simplifying matters, a % of the amount collected (after payment of the Stamp-vendor's discount) may be fixed for all charges -- including cost of collection, cost of printing stamps, cost of administration etc It will involve unnecessary work to keep an account of the actual cost and add to it ~~12½~~ 12½/ % for general purposes as suggested by the Comptroller I think ~~12½~~ 12½/ of receipts should cover all charges and may be adopted

619.

619/34.

DEVELOPMENT 1545 10-SEP

The draft may be revised accordingly

8/9

Para 2(3) of the draft G.O is revised and sent to orders.

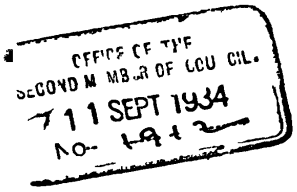
10/9/34 10/9

73

5993
J

General and Revenue Secretariat — File No 308 of 1932 — [App F III—

Serial No



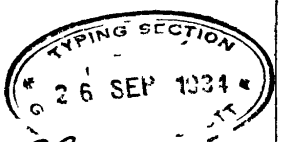
74 Mayhew appd
Secretary

MW
10 9 34
Am 10/9

75 As mk please bring this
up
JPR 24/9

76 The draft rules are appd
JPR
24/9
MW
Am
24/9

77 Issue drafts &
Am
24/9



[redacted]
&c

[redacted]

28
210

78 The object of fixing a percentage on the collections towards cost of collection, cost of printing stamps, etc, is with a view to avoid the working out of the actual expenditure on the above account in each Local area

There therefore appears to be no need for the Comptroller to get details of expenditure in each Local area, before adjusting the amount due to the Local Bodies. The collecti

NOTE—Contn Sheet

WD—01960—GPE—22,500—12 6 34

5993

File No | of 193 | General and Revenue Secretariat

collection of such details will also delay the adjustment I would therefore suggest that sub paras (1) to (3) of para 2 of Government order be modified as follows.--

(1) Soon after the close of the official year, the Comptroller will obtain information regarding (a) total revenue realised (i) in the shape of stamps and (ii) in cash (b) Commission allowed to stamp vendors (c) ~~cash~~ refunds of revenue and (d) net revenue, in each Local area, by addressing the Deputy Commissioners of Districts and also the Commissioner of stamps, if necessary. ~~If~~

(2) After deducting from "Net revenue" a sum equal to 12½% of ~~the net revenue~~ (i.e., ~~gross revenue after deducting from~~ gross revenue Minus Commission and refunds) towards the cost of printing stamps, cost of collection and cost of administration, the Comptroller will arrange for the credit of the balance to the Local Body concerned in the accounts of that year and advise ~~to~~ the Local Body before the end of August of the following year The procedure now followed for the adjustment of the cesses on Excise Revenue, viz., passing the transaction through a Deposit head, may be adopted in this case"

7 The words "and the expenditure incurred in the collection of the tax" at the end of Sub para (4)-to be Sub para (3)-may also be deleted.

H 544

H Seey) 3/10/34.

80 3/10

4/10/34

8 Please put up a revised Draft (typed) as above.

XXX 5/10

TYPING SECTION 5 OCT 1934 GENL SECTT

TYPING SECTION 5 OCT 1934 GENL SECTT

5993 5993

Serial No

82 A typed draft incorporating the suggestions now made by the Financial Secty in respect of para 2 of the draft GO is put up with refce to para 8 / Supra

83 Mr Lee appd. The order will be issued with the same number & date for being substituted for the copies already sent

In the meanwhile copies without date & the words "Printed Copies" of the GO may be issued on 1 X 34 hereof (vide note put up below)

for 6-X-34

GRR 6/X/34 MM 6/10/34 Dept Secy) 6/10/34

DEV'T 6 — 2 1935 — OCT 1934

84 A revised order is necessary. A draft letter may be put up for the Comptroller pointing out that since 12½ % covers all charges he need not wait for adjustment till he gets the details of expenditure but may refund remittances

MM 11 10/X.

85 Definite orders are solicited on the following points:—

1) The Supdt, Govt Printing although he has sent printed copies of the GO, has not published it in the Gazette, in view of the instructions conveyed in D.O. letter no 125 dated 2 X 34 If it is for orders if it may be got published in the Gazette now

No PP

(1)

NOTE—Contn Sheet.

WD 01955—GPB—22 500—12 6 34

Apportionment of Entertainment Tax

File No 308 5993/1 5993/2 of 1933 General and Revenue Secretariat

2) The financial secretary have not communicated the G.O. to the Comptroller (vide typed copies placed below) that branch will have to be requested to send the copies to the comptroller now. (2)

86 A draft letter to the comptroller is put up - in accordance with the orders at para 84 supra for approval -

Sd/- 13 X-34

87 The points referred to above are for order.

88 The idea of the Financial Secretary seems to be that the changes proposed by them should be made in the order of 1934 before communication to the Comptroller -

Dev Secy 17/10

Financial Secretary

MW 15/10

87 A revision of the original order seems the best course - But if the Dev Secy prefers to issue the original order as it stands and in addition a separate letter as now proposed, I have no objection to such a course being adopted

AM 20/10

Fe 816/21-10-34 HH

27/10

G.O. A suggested letter

27/10

MW 29/10

MW 29/10

TYPING SECTION 31 OCT

G/ Issue draft to the Comptroller approved by the Dev Secy & send copies of this letter as well as of the G.O. already issued to the Financial Secretary for communication to the Comptroller.

AM 31/10

Serial No

H. Cell: 687

9 Matter order be communicated hereto

93 For perusal before Issue

H Secy) 2/11/34.

94 3/11

95 Issue

96 Issued 5/11/34.

97 Please see flag D below. May the Superintendent, Govt Printing be requested to print the GO in the next issue of the Gazette? - vide paras 85(1) & 87 Supra also

Form 7/XI/34 7/11/34

Yes

Draft GO is 7/11 putup.

Issue copy 7/11

Issued vide No 13309 Dt 7.11.34

13 90. The Comm of Stamps
" Comptroller & Govt Press Fort
" Director of Stores
" Accountant-Surveyor Genl
" Municipal Comr Madras thro the Collector
" President, Kg & Family Benefit Fund Lr No 24446-58 Dt 1.10.1934

NOTE—Contn Sheet

WD 01955—G1 D2—22 305—12 6—34

Issues orders in the matter of apportionment of the non-lapsable fund between the portion of the Local Bodies in the State

To
The Comptroller Govt Thro' Finl Secy
no. L 3799 Dt 2/11/34 14
Intimates that Govt. of Madras 34
stands municipal in certain respects.

To
The Curator Stamps
" Accts & Distb
" All Cur. Munsifs
" Resident, Cuddapah, Nellore
no L 3 202-210 Dt 2/11/34.
For necessary & final action & information

B
Asst
18/11/34

Abstract of replies received from the Comptroller and the Deputy Commissioners regarding realisations of Amusements Tax during the quarter ended 30th September 1933 and its apportionment etc

---

No.	From	Amount. Rs. as.ps.	Remarks.
1.	The Comptroller to Govt. ..	10,450 1 9	Up to end of Septr. 1933.
2.	Kadur Dt(Chickmagalur) ..	No realaisations during the period i.e., quarter ended 30-9-1933.	
3.	Shimoga (Shimoga Town) ..	8 11 3 194 3 6	up to end of 30-9-1933 up to end of 31-12-'33
4.	Kolar Gold Fields ..	430 8 3	May be given away to the Local Bodies concerned.
5.	Kolar	236 3 2	
6.	Chickballapur ..	6 7 3	
7.	Mysore (Mysore City) ..	959 3 6	May be given away to the Mysore City Municipality. The two Sub Inspectors and a Clerk may each be given an allowance of Rs.10/- per mensem.
8.	Bangalore (Bangalore City)	2,278 5 6 + 6,018 0 0 8296-5-6	The question of apportionment may lie over till the end of this year.
9.	Hassan(Hassan Town) ..	64 0 0	The entire amount may be given away to the Municipality.
10.	Tumkur (Tumkur Town) ..	64 7 0	May be given away to the Tumkur Town Municipality.
11	Chitaldrug	nil	
12.	~~Chitaldrug and~~ Davangere	209 5 9	May be given away to the Davangere Municipality.

Total Rs

L3382-9/14 Ml 308-32-2
Q 14-11-33

To

The Deputy Commissioners of Dists.

Sir,

I am directed to invite reference para 1 (c) of Government Order No. L. 7374-88/Ml. 275-32-11 dated the 10th/12th May 1933 and to request that figures showing the receipts and expenditure for the quarter ended September 1933 in each local area into which the provisions of the Mysore Amusements Tax Regulation VIII of 1932, has been extended in your District may be forwarded to Government. Under Section 14 of the said Regulation, the proceeds have to be apportioned between the local body concerned and the Government subject to certain conditions in this behalf. I am to request you to furnish further particulars whether the net proceeds may be given away entirely to the Municipality concerned or whether it should be shared between the Municipal and any other local bodies viz., the District Board or Village Panchayets in your district

I have etc.,

28/10

General Secretary to Government..

3/15
LC3390/ MR308-32-3
Dy 14-11-33

The Comptroller to Government.

Sir,

I am directed to state that the entertainment tax question of apportionment of the proceeds under Section 11 of the Mysore Amusements Tax Regulation between the local bodies and the Government, is under ~~the~~ consideration ~~of Government.~~ Information is required as to the amount of the receipts and expenditure under this head for the period ending 30th September 1933. I am to request you to be so good as to furnish the information as gathered from the registers maintained in your office for booking the transactions under this head.

I have etc.,

LTM

for Secretary to Government.

3SK/L3391/ MR 308-32-4

To 14-11-33

The Commissioner of ~~Income-tax.~~ Stamps.

Sir,

I am directed to state that the question of apportionment of the Entertainments Tax proceeds under Section 14 of the Mysore Amusements Tax Regulation between the local bodies concerned and the Government is under consideration. The proviso to the Section limits the tax to be kept by Government to the expenses incurred by them towards the cost of the collection of tax and for the administration of the Regulation, which latter includes cost of printing and supply of stamps. I am to request that information may be furnished in regard to the expenditure incurred ~~so far~~ for the printing and supply of the entertainments tax stamps by the District Treasury for the Quarter ending 30 9 33

I have etc.,

General Secretary to Government.

Ml 308-32-5

D C 3]

In reply please refer to—

No J.4293/32-33.

OFFICE OF THE DISTRICT MAGISTRATE
and Deputy Commissioner,
KADUR DISTRICT,

Chikmagalur, dated 27th November *193* 3

2519

FROM

N. Sundararaja Iyengar, Esquire, B.A.,
Deputy Commissioner & *District Magistrate,*
Kadur District

GEN. & REV SECTT.
29 NOV 1933
L.S.G. DEPTT.

To

H.V. Ramasvami, Esquire, M.A., B.L.,

Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department, *BANGALORE*

ENCL. 28 NOV

SIR,

Adverting to your letter No.L.3382-9/Ml.308-32-2 dated the 14th November 1933 calling for accounts of receipts and expenditure for the quarter ending 30th September 1933 in each local area to which the provisions of the Mysore Amusements Tax Regulation of 1932 have been extended in this District, and calling for my views in the matter of apportioning the net proceeds between Municipalities and other Local bodies, I have the honour to state that in this District, Chikmagalur town is the only area to which the Provisions of the said Regulation have at present been extended. There are no permanent amusements in the town, nor did any amusement company from outside visit and exhibit any performances in the town during the quarter ending 30th September 1933. As such, there were neither receipts nor expenditure during the said period on this account.

2. As regards the apportionment of the net proceeds, I am of opinion that such net proceeds might be given away entirely to the local body which has control over the area where the amusement is held, - Chikmagalur Municipal Council, at present in this District.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
KADUR DISTRICT.

AGA.

MDG/RR

Ml308-32-6

In all future correspondence please quote this
No R.Dis.S.C.1330/33-34
Fncls

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 1st December *193*2.

2692

FROM T.G. Rama Iyer, Esq., B.A.,
~~A.V. RAMANATHAN, Esq., B.A.,~~
Deputy Commissioner,
Kolar District

GEN. & REV SEC.
7 DEC 1933
L. & G. BR.

To

H.V. Ramaswami, Esq., M.A., B.L.,
SECRETARY TO GOVERNMENT OF MYSORE,
General *Department,*
Bangalore

GENERAL SECRETARIAT
4 DEC 1933

SIR,

Referring to your letter No.L.3382-9/Fl.308-32-2 dated 14th November 1933 re the receipts and expenditure including cost of administration and collections for the quarter ending September 1933, I have the honor to state that a sum of Rs.673-2-8 (vide margin) was received on account of entertainment tax during the quarter ended September 1933 and that there was no cost incurred on account of administration and collection of this tax since no vendors were appointed to sell the stamps.

Kolar Gold Field - Sri Andala Cinema	Rs.360-14-6	430-8-3	
The Permanent Biscope. ...	22.5-6		
The Crystal Picture Hall ...	47-4-3		
	430-8-3		
Kolar- Gubbi Theatrical Company etc.Kolar (Camp)	236--3-2		
Chikballapur - Sri Mahadevi Cinema.	6-7-3		
	673-2-8		

Re the apportionment of the proceeds, I am of opinion that the proceeds should be given entirely to the Municipality.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

Mr 308-32-7

No G3. 681/33-34.
Enc

**OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT**

Dated, Mysore, 2nd December 1933.

2694/L

FROM

C S KUPPUSWAMIENGAR, Esq.,
Deputy Commissioner,
Mysore District

GEN. SECT. 1933

TO

H.V.RAMASVAMI, Esq., M.A., B.L.,

General Secretary to the Government
of Mysore, Bangalore.

GEN. 4 DEC
No. L-83

SIR,

With reference to your letter No.L.3382-9/Ml.308-32-2 dated 11/14th November 1933, in the matter of furnishing figures showing the receipts and expenditure under the Amusements Tax Regulation VIII of 1932, for the quarter ended 30th September 1933, I have the honour to state that the provisions of the said regulation have been extended to Mysore City only in this District, as per Government Order No.L.6904/Ml. 275-32-8 dated 27th April 1933, that the receipts amounted to Rs. 959-3-6 as furnished by the District Treasury Officer, Mysore, from the sale of adhesive stamps for the quarter ended 30th September 1933 and that no expenditure has been incurred so far towards the cost of administration and collections, the work, both ministerial and executive being entrusted to the present staff.

As regards the cost of administration, I beg to state that accounts are maintained in this office as per para (c) of Government Order No.L.7374-88/Ml.275-32-11 dated 12th May 1933, to check the periodical statements of accounts furnished by each of the Proprietors of entertainments for verification with the Treasury figures and that the Police Inspector, Administration Branch, Mysore City and Sub Inspectors have been appointed under Section 11 of the said Regulation, to inspect the several places of entertainments and check the tickets sold. As the powers of determining the expenses towards the cost of administration and collection are vested in Government as per Section 14 of

the

of the Regulation, I would recommend that a monthly allowance of Rs. 10/- may be kindly sanctioned to each of the two Sub Inspectors and the Clerk of this office dealing with this work.

With regard to the apportioning the net proceeds, between the local body and Government, I am of opinion that the net proceeds of the tax may be given-away to the City-Municipality, Mysore, after defraying the cost of manufacturing stamps and necessary expenses connected therewith. Since the provisions of the Regulation have been extended only to the Mysore City, I think that neither the District Board nor Village Panchayets in this District have any claim to the net proceeds.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

NRS

MRAR

Ml 308-32-8

In all future communications please quote
No C.C.199/32-33.
Encl.

Tel Address —"DEPCOM
Post Box No 34

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

Dated, Bangalore, the 4th December *193* 3

2715

FROM

K.V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District

To

H.V. Ramaswami, Esq., M.A., B.L.,
General *Secretary,*
to the Government of Mysore
Bangalore.

GEN-SEC-I-SECTION
7 DEC 1933
No. C.S.

SIR,

Subject — RE: THE ACCOUNT OF INCOME AND EXPENDITURE UNDER THE ENTERTAINMENTS TAX REGULATION.

--:oOo:--

Adverting to your letter No.L.3382-9/Ml.308-32-2 dated 11/14-11-33, on the above subject, I have the honour to forward herewith the statement showing receipts for the quarter ending September 1933.

As regards the expenditures and the apportionment of the proceeds between the local bodies and the Government, I am of the opinion that the working of this new law and rules may be watched till the end of the current official year and that the question may lie over till then.

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

SVS.4-12-33.

Statement showing the realisations of Tax under the Mysore Amusements Tax Rules in Bangalore City for the quarter ending 30-9-1933.

Sl. No.	Name of month	By Cinema Theatres	By Drama Theatres etc.	Total	Remarks.
1.	July 1933	337 8 0	528 12 3	916 4 3	A sum of Rs.6013/- has been paid by the
2.	August 1933	311 11 3	390 14 9	702 10 0	Secretary, Race Club, Bangalore (in cash)
3.	September 1933	295 5 6	364 1 9	659 7 3	during July'33 being the Entertainments
		994 8 9	1283 12 9	2278 5 6	Tax for 1933-34.

A.D.-33

FOR DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

CVS.4-f2-33.

2278-5-6
6013-0-0
8296-5-6

Mr 4·RR

2746

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

ML 308-32-9

Comptroller's Office, Bangalore, 2715 L

No Books-839 Mysore Dated the 7th December 1933

GEN & SECTT. 11 DEC 1933 L.S.G BRANCH

To

H.V.Ramaswamaiya, Esq., M.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

Sir,

With reference to your letter No.L.3390/M.L.308-32-3 dated 14-11-1933, I have the honour to forward herewith a statement showing the revenue realised under "Entertainment tax" from June 1933 to end of September 1933.

No charges have appeared so far on accounts of refunds &c.

I have the honor to be,
Sir,
Your most obedient servant,

M Venkatesayengar
Comptroller.

SECRETARY 9 DEC 1933 GENL No 6-5-9

Statement showing Receipts under Entertainment Tax end end of September 1933.

Month	V Stamps 4 Entertainment tax Stamps.	XIII Miscellaneous 7 Entertainment Tax.
	Rs	Rs.
June 1933	10 0 0	. . .
July "	2,337 14 3	. . .
August "	904 15 6	6,022 10 0
September "	1,174 10 0	. . .
Total ...	4,427 7 9	6,022 10 0

M Venkatasubbayyar
A/5/17

Ml 308-32-10

No Al.C.1984-33.

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

Dated, Hassan, the 8th December 1933.

2803

From

M. Chennaraj Urs, Esq., B.A., LL.B.,

Deputy Commissioner, Hassan District.

To

H.V. Ramasvami, Esq., M.A., B.L.,

General Secretary to Government.

Bangalore.

GENERAL SECRETARIAT 11 DEC 1933 No. L S-9

GEN. & REV. SECT. 12 DEC 1933 L.S.G. BRANCH

Sir,

Subject:- Apportionment of the net proceeds of amusement tax.

Balance. Rs 64/-

Exrenditure.

Receirts. Rs 64/-

Period. Quarter ending 30th September 1933.

Local area. Hassan Town.

With reference to your letter No.L 3382-9 Ml.308-32-2 dated the 14th November 1933 on the above subject, I have the honor to state that the receirts and exrenditure for quarter ending September 1933 in the local area into which the rrovisions of the Mysore amusements tax regulation has come into force is as noted in the margin (as rer District Treasury fi_ures).

The amount is too small for distribution. I am of ~~opinion~~ opinion that the entire arount may be given to the Hassan Municirality.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Hassan District.

Statement showing the receipt and expenditure of Amusement Tax for the quarter ending 30-9-193[illegible].

No.	Name of the Municipal town	RECEIPT			Entertainment tax realised on account of tickets sold as per accounts received from the Companies.	Expenditure.
		Amount realised on account of entertainment stamps sold.	Amount recovered on account of stamps & credited to Try: under XIII Mis:	Total.		
1.	Davargere.	165-12- 0	56-10- 9	222- 6- 9	209- 5- 9	Nil.
3.	Chitaldrug.	...	.	.	.	....
	Total:-	165-12- 0	56-10- 9	222- 6- 9	209- 5- 9	

M Seshadri
Deputy Commissioner.

SD

No L 53978
26-1-34

To

The D.C. Shimoga

Sir,

I am directed to invite reference to this office letter no L 3382-9 ML 308-329 dated 14.11.33 calling for information in regard to the proceeds under the Prohibition & Animals tax and the apportionment for the quarter ended Sept. 1933 in the Shimoga Taluk and to request that the same may be forwarded to Govt without further delay at once.

I have etc

for Secretary to Govt

13/1

Q.RR

3273

Mr Q-RR

Ml 308-32-11

D C 5]

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT

No A.6/C.3606/32-33 *Dated Tumkur,* 16th December *1933*

2986

FROM

M.Abdul Hukh Esquire, B.A.,,
DEPUTY COMMISSIONER, in charge
Tumkur District

To

H.V.Ramaswami Esquire, M.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

GEN & REV SECTT
19 DEC 1933
G. & R. BRANCH.

GENERAL
19 DEC 1933
No

SIR,

With reference to para (1) of your letter No.L. 3382-9/Ml.308-32-2 dated 14th November 1933, I have the honor to furnish in the margin, figures showing the income and expenditure for the quarter ending 30th September 1933 in respect of Tumkur Town into which the provisions of the Mysore Amusement Tax Regulation has been extended.

Realisation by sale of Stamps ...	60-0-0
Realisation in cash credited under XIII Miscellaneous.	4-7-0
Total	64-7-0
Refunds	Nil

As regards para (2) of your letter under advertance re the apportionment of the proceeds between the local body concerned and the Government, I should state that the proceeds may be ordered to be shared by the Municipality in Municipalities, and entirely by the Village Panchayets in other places. No apportionment is necessary for

[redacted]D 0245—[redacted]—14-7 16—5

191.

From

To

Dated

Despatched

Received

General No
No

Enclosure No

for the District Board.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner
& Tumkur District.

Mr 6. P.

Tel Address —Deputy
CHITALDRUG

In reply, please refer
No Al.C.2506/32-33
Enclosures 1

3273

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT

Dated. Chitaldrug 5th January 193 4

Mr 308-32-12

FROM

M. Seshadri Esquire M.A.,
The Deputy Commissioner,
Chitaldrug District

GENERAL SECRETARY
6 JAN 1934
No L 2 9

REV SEC
8 JAN 1934
L. B. G. BRANCH.

To

H.V.Ramaswami Esquire M.A.,B.L.,
General Secretary to Government,
B A N G A L O R E

Sir,

I have the honor to enclose herewith a statement of receipts and expenditure of Amusement Tax for the Quarter ending 30th September 1933 as called for in your letter No.L.3382-9 Mi 308-32-2 dated 14th November 1933 I may add that the net proceeds may be given away entirely to the Municipality concerned viz Davangere.

I have the honor to be,

S I R,

Your most obedient servant,

M Seshadri
Deputy Commissioner,
SDS Chitaldrug District.

No L 53978
26-1-34

To

The D C Shimoga

Sir,

I am directed to invite reference to this office letter no L 33882-9 ML 308-329 dated 14-11-33 calling for information in regard to the proceeds under the Prevention of Cattle Trespass Act and the apportionment for the quarter ended Septr 1933 in the Shimoga Taluk and to request that the same may be forwarded to Govt without further delay at once

I have etc

for Secretary to Govt

13/11

No L 5598

26-1-34

To

The Controller of Stamps in
reserve

Sir,

I am directed to
request that the
information called for
in this office letter
LB 391/III/308-324
dated 14.11.33 in regard
to the expenditure
incurred for the
printing & supply of the
entertainments tax-stamps
for the quarter ended 30-9-33
may be ~~[illegible]~~ forwarded
to this office early.

I am,
Sir,
Your obedient servant,
for General Manager

12/1

12/1

3742
L.

Postal Address —
POST BOX No 5

Tel Address
STAMPCOMR BANGALORE

GOVERNMENT OF MYSORE

In reply, refer to
No C 109/33-34
Encls

STAMP DEPARTMENT

OFFICE OF THE COMMISSIONER OF STAMPS
IN MYSORE,

Dated, Bangalore, the 7th February, 1934

FROM

D. SRINIVASA IYENGAR, ESQ., B.A.,
Commissioner of Stamps in Mysore

No L.5.9

To H.V. RAMASWAMI, ESQ., M.A., B.L.,
Secretary to Government of His Highness the Maharaja of Mysore,
~~*Financial Department*~~, *Bangalore*

Subject —

SIR,

With reference to correspondence ending with your letter No.L.5598/Ml. 308-32 dated 26th January 1934 re. expenditure incurred for the printing and supply of the entertainment tax stamps to the District Treasuries for the quarter ending 30th September 1933, I have the honour to state that the Superinterdent of Stamps reports that 25 packets and 260 sheets of entertainment tax stamps were supplied to the several District Treasuries durirg the said quarter.

The cost of paper, printing, transmitting etc., of each packet - - containing 500 sheets of entertainment tax stamps works out approximately to Rs.19-8-0 according to the data furnished by the Superintendent of Stamps and the Superintendent of Stamp Manufactory (irrespective of the value of stamps contained in the packet)

have the honour to be,
Sir,
ur most obedient servant,

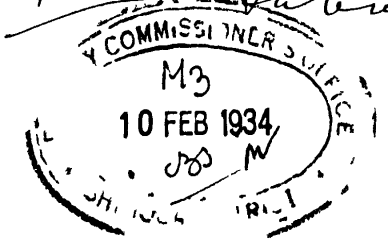
D Srinivasa Iyengar
Commissioner of Stamps.

7236

Statement showing the Receipts, Expenditure and Balance under the entertainments Tax Collected in the Shirpur Town during the Quarter ending 31st December 1933

Month	Receipts			Expenditure			Balance			Remarks		
	Rs	a	p	Rs	a	p	Rs	a	p	Sir Kantilal Cinema	Chandrabhaga Natak Mandali	Test performance by municipality.
October 33	1	7	9	—	—	—	1	7	9	1-7-9	—	—
November 33	113	5	6	—	—	—	113	5	6	0-11-6	112-10	—
December 33	79	6	3	—	—	—	79	6	3	2-4-3	76-10	0-8
Total	194	3	6	—	—	—	194	3	6	4-7-6	189-4	0-8

A.T 7-33 Submitted to the Deputy Commissioner, Shirpur District



10/2/1934
Shirpur

Asst commissioner
Shirpur Sub division

Mr. G.R.A.

No M3.C. 200/32-33.

Encl.

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Dated, Shimoga, February 14, 1934.

3877

FROM

T V A ISVARAN, ESQ, B A,
Deputy Commissioner,
Shimoga District

To

GENERAL SECRETARIAT
15 FEB 1934
No L 5597
MSec 15/2/34

H.V. RAMASWAMI, ESQ., M.A., B.L.,
General Secretary to Government,
Bangalore.

SIR,

With reference to your letter No. L. 5597/M1. 308-32 dated 26th ultimo, calling for information in regard to the proceeds under the Entertainment tax and its apportionment etc , for the quarter ending with 30th September 1933 in the Shimoga Town etc., I have the honour to forward herewith statements showing the particulars called for, for the quarter ending 30th September and 31st December 1933.

I have the honour to be,
Sir,
Your most obedient servant,

A Ramiah Chetty

Deputy Commissioner,
Shimoga District.

KS/1

Statement showing the Receipts, Expenditure and Balance under the Entertainment Tax Collected in the Shimoga Sub Div during the Quarter ending 30th September 1933

Month	Receipts			Expenditure			Balance			Remarks
July 33	2	1	9	-	-	-	2	1	9	
Aug. 33	4	-	3	-	-	-	4	-	3	
Sept 33	2	9	3	-	-	-	2	9	3	
Total	8	11	3	-	-	-	8	11	3	

A.T 5/33-34 Submitted to the Deputy Commissioner, Shimoga District

sd 2/12/1933 Shimoga } sd A.S. Khaleel Asst Commr Shimoga Sub Division

Copy of the above is submitted to the Deputy Commissioner Shimoga with reference to his No. Mb 3-C 200/32-33 dated 7.2.1934

sd 10/2/1934 Shimoga } sd Asst Commr Shimoga Sub Division

COMMISSIONER'S OFFICE MYSORE 10 FEB 1934 SHIMOGA DISTRICT

G RA

4000

No G3. 681/33-34.
Enc Nil.

Office of the Deputy Commissioner,
Mysore District

Dated, Mysore, 18th February 1934.

FROM

C S KUPPUSWAMIENGAR, ESQ.,
Deputy Commissioner,
Mysore District

GEN & RE'' SECTT.
24 FEB 1934
L.S.G.E

TO

H.V.RAMASVAMI, Esq., M.A., B.L.,
General
Secretary to the Government of Mysore,
Bangalore

GENERAL SECTT.
22 FEB 1934
No. L S G
SIR,
22/2/34

In continuation of this office letter No. cited above dated 3rd December 1933 furnishing my views in the matter of apportioning the net proceeds of the Amusement Tax between the Government and the local body after defraying the cost of administration and other expenditure connected therewith, I have the honour to forward herewith for favour of information of Government a copy of the letter No.G.T.1346 dated 5th - February 1934, received from the President, City Municipal Council, Mysore, and to state that the infomation required by him cannot be furnished as no orders of Government are received in the matter of fixing the cost of administration and other expenses connected therewith and the share of the Municipality out of the proceeds of the Amusements tax. In these circumstances, I request that early orders of Government may kindly be obtained in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

R Ramaswamy

Deputy Commissioner,
Mysore District.
(Absent from Head quarters)

NRS

19

From

To

Dated

Despatched

Received

General No

No

Enclosure **No.**

Letter No.G. T. 1346 dated 5th February 1934 from the President, City Municipal Council, Mysore, to the Deputy Commissioner, Mysore District.

I have the honour to state that the Secretary to Government, Development Department requested in July 1933 to ascertain and report whether the Mysore City Municipality can make proper arrangements for the sale of entertainment tax stamps through Ex-officio Municipal employees to the public without commission on such sales.

The Municipal Council after considering the matter resolved on 31-10-1933 that the question may be taken up after 1st January 1934 on ascertaining what income has accrued to the Municipality from the levy of entertainment tax and what expenses have been incurred on account of this levy, the Deputy Commissioner being requested to kindly furnish this information.

As it is proposed to take up the question again after getting the necessary statistics, for a final reply being sent to Government in the matter, I request you to be so good as to furnish at your earliest convenience, information regarding the amount of entertainment tax credited towards the share of the Municipality from 1st July to end of December 1933 and the expenses incurred on account of this levy.

"Copy"

For Deputy Commissioner,
Mysore District.

NRS

4806

No G3. 681/33-34.
Enc

**OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT**

Dated, Mysore, 12th April 1934.

FROM

C S KUPPUSWAMIENGAR, ESQ.,
Deputy Commissioner,
Mysore District

To

S. Abdul Wajid, Esq., B.A.,

General Secretary to the
Government of Mysore,
Bangalore.

SECRET
16 APR 1934

SIR,

In continuation of this office letter Nos. cited above dated 30th November 1933 and 15th February 1934 furnishing the amount of Amusement Tax realised by the sale of adhesive stamps for the 1st quarter ended 30th September 1933, I have the honor to append in the margin the amounts so realised for the 2nd and 3rd Quarters ended 31st December 1933 and 31st March 1934 respectively, and to request that early orders of Government may be obtained on the recommendations made in my letter of the 30th November 1933 regarding the expenditure towards the cost of collection and administration and the apportionment of the net proceeds of the Tax between the Government and the local body viz., the City Municipality under Section 14 of the Amusements Tax Regulation VIII of 1932.

Please expedite Govt orders on the subject

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Mysore District.

A.N.

19

From

To

Dated

Despatched

Received

General No
No

Enclosure No.

Margin.

Amounts realised by the sale of adhesive stamps in the District Treasury, Mysore

Quarter.	Amount.
(1) For the 2nd Quarter ending 31-12-33.	440-1-9
(2) For the 3rd Quarter ending 31- 3-34.	718-5-3
Total Rs.	1158-7-0

only

No. GT 2299
Enc.

Office of the President,
City Municipal Council, Mysore.
Dated 13th June 1934.

5832

From

B.T.Kesava Iyengar, Esq., B.A.,
President, City Municipal Council,
Mysore.

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Sir,

I have the honour to state that the Deputy Commissioner Mysore District, was requested in this office D.O.No.G.T.2237 dated 6-6-1934 to credit to Municipal Funds the amount of Amusement tax so far realised to the Municipality, as the financial year is coming to a close. In reply, he states in his D.O.No.G3 681/33-34 dated 11-6-1934 that the question of apportioning the net proceeds of the tax between Government and the Municipality is pending before Government and that necessary adjustment will be made on receipt of orders from Government. As the financial year is coming to a close, I request the favour of early orders being passed in the matter. The payment of the amount to the Municipality within the year will also help them in the clearing of their commitments.

I have the honour to be,
Sir,
Your most obedient servant,

President.

FVR.

No G.To 432/Revenue

CITY MUNICIPAL OFFICE,

Bangalore City, Dated 20/21 6 1934

5993/2

FROM

P H KRISHNA RAU, ESQ, M A,
MUNICIPAL COMMISSIONER,
Bangalore City

To

M. Venkatanarayanappa Esq., M.A.,
Secretary to Government,
Development Departments,
B A N G A L O R E.

GEN. & REV SEC.
25 JUNE 1934
L.S.G. BRANCH.

SECRET
1.59
22 JUN 1934

Sir,

I have the honour to enclose a copy of letter received from the Deputy Commissioner, [redacted]alore District in the matter of - apportionment of the tax recovered under the Mysore Entertainment Rules and to request you to obtain early sanction of Government therefor, as the amount is required to meet the urgent demands before the end of this month.

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner.

LHR.

Copy of the letter No.L-J3-I657/33-34 dated the 9th June I934, from the Deputy Commissioner, Bangalore District, to the Municipal Commissioner, City Municipality, Bangalore.

Subject -Re. the transfer of amounts collected under the Entertainments Tax Rules, to the Municipal Accounts.

Sir,

With reference to your letter No To.4764 dated 2nd June I934 on the above subject, I have the honour to state that the apportionment of the tax cannot be made until the Government fix the proportion as contemplated in Government Order No.L-7374/111.275-32-II dated Io/I2th May I933.

Orders of Government in this behalf are awaited.

Sd. S.K. Venkatasubbaiah

For Deputy Commissioner,

Bangalore District.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

R e a d :-

Section 14 of the Mysore Amusements Tax Regulation, VIII of 1932, regarding the apportionment of the proceeds of the entertainments tax between the local authorities and the Government.

R 2. Para 1 (c) of G.O.No.L.7374-88/Ml. 275-32-11 dated 10/12-5-1933, regarding the maintenance of an account of the receipts and expenditure in each local area in the office of the Deputy Commissioner and the payment at the end of each year of the net amount due to each local body.

3. Reports received from the Commissioner of Stamps, the Comptroller to Government, and the Deputy Commissioners of Districts, furnishing information as to the expenses incurred in connection with the printing of the entertainments' tax stamps and the realisations from the sale of stamps for the quarter ended 30th September 1933 and their apportionment between the Government and the local bodies concerned.

4. U.O.Note No.27/B II dated 2nd August 1934 of the Comptroller on the subject.

Order No.

Dated, Bangalore, the

Section 14 of the Amusements Tax Regulation lays down that Government may apportion the proceeds of the entertainments tax in any local area between the local authorities and itself

itself in such a proportion as it may determine by general or special orders or by rules made in this behalf. The provisions of the Mysore Amusements Tax Regulation, VIII of 1932, have been extended to the following local areas in the State.- The Bangalore and Mysore City Municipalities, the Town Municipal Councils of Tumkur, Kolar, Chitaldrug, Hassan, Shimoga, Chickmagalur, Davangere and Chickballapur and K.G.F. Sanitary Board area.

All the Deputy Commissioners agree that the entire realizations should be credited to the local bodies concerned without any deduction on account of the cost of administration of the Regulation. The Deputy Commissioner, Mysore, however, recommends the grant of a small allowance to the supervising and the clerical staff employed in this connection. The Commissioner of stamps reports that some expenditure has been incurred on account of the cost of the paper, printing and transmission of the entertainments tax stamps to the Treasuries.

2. According to the G.O. of 12-5-1933 read above, arrangements have to be made for the payment at the end of each year of the net amount due to the local body under Sec.14 of the Regulation in accordance with orders to be issued regarding the apportionment of the tax, and the manner of calculating the expenses of collection. Government are pleased to direct that the following procedure be adopted for apportioning the tax and making payments to the local bodies -

(1) Soon after the close of the official year

year, the Comptroller will obtain information regarding (a) the total revenue realised (i) in the shape of stamps and (ii) in cash (b) the Commission allowed to stamp vendors, (c) the refunds of revenue and (d) the net revenue in each local area by addressing the Deputy Commissioners of Districts and also the Commissioner of Stamps, if necessary.

(2) After deducting from the net revenue a sum equal to 12½ per cent of it (i.e., Gross revenue minus commission and refunds) towards the cost of printing stamps, cost of collection and cost of administration, the Comptroller will arrange for the credit of the balance to the Local Body concerned in the accounts of that year and advise the Local Body before the end of August of the following year. The procedure now followed for the adjustment of the cesses on Excise Revenue viz., passing the transaction through a deposit head, may be adopted in this case.

(3) As the budgets of the local bodies for the succeeding year are framed before the 15th April preceding, it is necessary that they should make provision on the receipt side in respect of the income from the tax. The Deputy Commissioners of Districts are requested to intimate to the Presidents concerned before the said date, the approximate provision that may be made on this account in the budgets, having regard to the realizations booked in their offices.

3. The proposals of the Deputy Commissioner, Mysore District, for the grant of allowances to village officers for attending to the connected work in his

his district cannot be sanctioned.

Secretary to Government,
Development Department.

To

The Commissioner of Stamps.
" Comptroller to Government,
THRO' the Finl.Sectt.
" Deputy Commrs. of Dts.
" President, Mysore City Ml.Council.
" Municipal Commissioner, Bangalore
City, through the President,
City Ml.Cl.
" President, Sany.Board, K.G.F.

MK.

S.O. 2a c/4:32

Proceedings of the Government of H.H. the Maharaja of Mysore.

R e a d:-

Section 14 of the Mysore Amusements Tax Regulation, VIII of 1932, regarding the apportionment of the proceeds of the entertainments tax between the local authorities and the Government, ~~in such a proportion as may be determined by general or Special orders of Government.~~ etc

R

2. Para 1 (c) of G.O.No.L.7374-88/ M1.275-32-11 dated 10/12-5-1933, regarding the maintenance of an account of the receipts and expenditure in each local area in the office of the Deputy Commr. and the payment at the end of each year of the net amount due to each local body.

3. Reports received from the Commissioner's of Stamps, the Comptroller to Government, and the Deputy Commrs of Districts, furnishing information as to the expenses incurred in connection with the printing of the Entertainments tax stamps and the realizations from the sale of stamps for the quarter ended 30th September 1933 and their apportionment between the Government and the local bodies concerned.

4. Note no 27/18 dt 2-8-34 of the Comptroller on the subje

ORDER NO. L 2446-58
ml 308-32-13

Dated, Bangalore, the 1/10/~~June~~ 1934.

Section 14 of the Amusements Tax Regulation lays down that Govt may apportion the proceeds of the entertainments tax in any local area between the local authorities and itself in such a proportion as it may determine by general or special orders by rules made in this behalf

1. The provisions of the Mysore Amusements Tax Regulation, VIII of 1932, have been extended to the following local areas in the State :- The Bangalore and Mysore City Municipalities, the Town Municipal Councils of Tumkur, Kolar, Chitaldrug, Hassan, Shimoga, Chickamagalur, Davanagere and Chickballapur and the K.G.F. Sanitary Board area.

All the Deputy Commissioners ~~are~~ agreeable that the entire realizations shall ~~be given away~~ credited to the local ~~body~~ fund concerned without any deduction on account of the cost of administration of the Regulation. The Deputy Commissioner, Mysore, however, recommends the grant of a small allowance to the supervising and the clerical staff employed in this connection. The Commissioner of stamps reports that some expenditure ~~xxx~~ has been incurred on account of the cost of the paper, printing and transmission of the entertainments tax stamps to the Treasuries.

2. According to the G.O. of 12.5.1933 read above arrangements have to be made for the payment at the end of each year of the net amount due to the local body ~~as contemplated~~ under Sec.14 of the Regulation in accor-

(1) Soon after the close of the official year, the Comptroller will obtain information regarding (a) total revenue realized (i) in the shape of stamps & (ii) in cash (b) Commission allowed to stamp Vendors (c) refunds of revenue and (d) net revenue in each local area, by addressing the Deputy Comrs of Dists and also the Commissr of Stamps, if necessy

(2) After deducting from net revenue a sum equal to 12½ per Cent yield (i.e. Gross revenue minus Commission & refunds), towards the cost of printing stamps, cost of collection and cost of administration the Comptroller will arrange for the credit of the balance to the Local Body concerned — in the accounts of that year and advise the Local Body before the end of August of the following year the procedure now followed for the adjustment

of the cesses on Excise Revenue by passing the transaction thro a deposit head may be adopted in this case

(3) - The Authority

accordance with orders to be issued regarding the apportionment of the tax, the manner of calculating the expenses of collection ~~etc~~. Government are pleased to direct that the following procedure be adopted for apportioning the tax and making payments to the local bodies:-

(1) Soon after the close of the official year, the Comptroller will obtain information from the Commissioner of Stamps as to the expenditure incurred in getting the Stamps printed and supplied to the District and Taluk Treasuries for sale and the commission, if any, allowed to Vendors of Stamps.

(2) As an account of receipts and expenditure in each local area has been ordered to be maintained by the Deputy Commissioner concerned, figures showing the revenue and expenditure, if any, incurred in the administration of the Regulation and the refunds given etc., may also be obtained from the District Offices concerned.

(3) After deducting a sum equal to 12½% ~~out~~ of the ~~total~~ net receipts to cover the items of expenditure referred to in (1) and (2) above (exclusive of the commission allowed to Stamp vendors) in respect of each district from the total ~~credits~~ revenue ~~booked under XIII Misc and V Stamps in his office~~ accounts with his books, the Comptroller will arrange for the credit of the balance to the local body concerned in the accounts for that year and ~~for its payment~~ advance to the local body before the end of August of the following year. The procedure now followed for the adjustment of the cesses on Excise Revenue may be adopted in this case.

(by opening the transaction through a Deposit head)

(4) As the budgets of the local bodies for the succeeding year are framed before the 15th April preceding, it is necessary that they should make provision on the receipt side in ~~this~~ respect of the income from this tax. The Deputy Commissioners of Districts are requested to intimate to the Presidents concerned before the said date the approximate figures showing the realizations booked in their offices ~~and the expenditure incurred in the collection of the tax~~.

3. The proposals of the Deputy Commissioner, Mysore District, for the grant of allowance to certain officials for attending to ~~this~~ the connected work in his district ~~is reserved for separate consideration~~.

DRAFT)

Secry to Govt.
Dev. Deptt.

The Commr. of Stamps.
" Comptroller to Govt. THROUGH the Fl. Sectt.
" Deputy Commrs. of Dts.
" Pdt. Mysore City Mcl Cl.
" Municipal Commr. Bangalore City, through the Pdt. City Mcl Cl.
" Pdt. Sany. Board, Y G.F

K.M.R.1/29.6.34.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read —

Section 14 of the Mysore Amusements' Tax Regulation, VIII of 1932, regarding the apportionmentof the proceeds of the entertainments tax between the local authorities and the Government.

2. Para 1 (c) of Government Order No.L.7774-88/41.275-32-11 dated 10/12th May 1933, regarding the maintenance of an account of the receipts and expenditure in each local area in the office of the Deputy Commissioner and the payment at the end of each year of the net amount due to each local body.

3. Reports received from the Commissioner of Stamps, the Comptroller to Government, and the Deputy Commissioners of Districts, furnishing information as to the expenses incurred in connection with the printing of the Entertainments tax stamps and the realisations from the sale of stamps for the quarter ended 30th September 1937 and their apportionment between the Government and the local bodies concerned.

4. Unofficial Note No.27/R.II dated 2nd August 1934 of the Comptroller on the subject.

Order No. L 2446-58/ml 308-32-13

Dated Bangalore, the ~~27th September~~ 1st October 1934.

Section 14 of the Amusements Tax Regulation lays down that Government may apportion the proceeds of the entertainments tax in any local area between the local authorities and itself in such a proportion as it may determine by general or special orders or by rules made in this behalf. The provisions of the Mysore Amusements Tax Regulation, VIII of 19 2, have been extended to the following local areas in the State :- The Bangalore and Mysore City Municipalities, the Town Municipal Councils of Tumkur, Kolar, Chitaldrug,

Hassan, Shimoga, Chickmagalur, Davanagere and Chickballapur and the Kolar Gold Field Sanitary Board area.

All the Deputy Commissioners agree that the entire realizations should be credited to the local bodies concerned without any deduction on account of the cost of administration of the Regulation. The Deputy Commissioner, Mysore, however, recommends the grant of a small allowance to the supervising and the clerical staff employed in this connection. The Commissioner of stamps reports that some expenditure has been incurred on account of the cost of the paper, printing and transmission of the entertainments tax stamps to the treasuries.

2. According to the Government Order of 13th May 1937 read above, arrangements have to be made for the payment at the end of each year of the net amount due to the local body under Section 14 of the Regulation in accordance with orders to be issued regarding the apportionment of the tax, and the manner of calculating the expenses of collection. Government are pleased to direct that the following procedure be adopted for apportioning the tax and making payments to the local bodies:-

(1) Soon after the close of the official year, the Comptroller obtain information from the Commissioner of Stamps as to the expenditure incurred in getting the stamps printed and supplied to the District and Taluk Treasuries for sale and the commission, if any, allowed to Vendors of stamps.

(2) As an account of receipts and expenditure in each local area has been ordered to be maintained by the Deputy Commissioner concerned figures showing the revenue and expenditure, if any, incurred in the administration of the Regulation and the refunds given etc., may also be obtained from the District Offices concerned.

(3) After deducting a sum equal to 12½% of the net receipts (exclusive of the commission allowed to stamp vendors) to cover the items of expenditure referred to in (1) and (2) above in respect of each district from the total revenue as verified with his books the Comptroller will arrange for the credit of the balance to the local body concerned in the accounts for that year and advice to the

local body before the end of August of the following year. The procedure now followed for the adjustment of the cesses on Excise Revenue viz., by passing the transactions through a deposit head may be adopted in this case.

(4) As the budgets of the local bodies for the succeeding year are framed before the 15th April preceding, it is necessary that they should make provision on the receipt side in respect of the income from the tax. The Deputy Commissioners of Districts are requested to intimate to the Presidents concerned before the said date the approximate provision that may be made on this account in the budgets, having regard to the realizations booked in their offices and the expenditure incurred in the collection of the tax.

3. The proposals of the Deputy Commissioner, Mysore District, for the grant of allowance to certain officials for attending to the connected work in his district cannot be sanctioned.

Ashwathrao
for Secretary to Government,
Development Department.

To

The Commissioner of Stamps in Mysore.
" Comptroller to Government, through the Financial Secretariat.
" Deputy Commissioners of Districts.
" President, Mysore City Municipal Council.
" Municipal Commissioner, Bangalore City, through the President, City Municipal Council.
" President, Sanitary Board, Kolar Gold Field.

544 [illegible] 21.10.24
[illegible] Controller,
L. Office
For Financial Secretary,

B.L.P.11.

L.2522 — 9 2/10/34

Dear Sir,

I am desired to request that the G.O 202 21446 - SS/ 2nd SOF 32 - 13 dated 7 X-34 re apportionment of entertainment tax between the Local Bodies & Govt may be withheld from publication in the Gazette. Pending further instructions in the matter

Yours faithfully

Secretary to Govt.

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 2/11/34

Signed by Asst Secretary Rao.

Hop G.

List of enclosures

Copied by

Examined by

16-11-34

Section me

File No 308-32

Serial No. 14

No L 3199/ecm 3

To. The Comptroller to Govt

Sir, (through the Fin' Secretariat)

With reference to para 2 of G.O L 2446-58 / Rl 308—32-13 dated the 1st octr 1934 prescribing the procedure for the apportionment of the entertainment tax and making payments to the local bodies, I am directed to state that since 12½ of the net receipts as referred to in the G.O cited, cover all charges, the adjustment

of the amount due to local bodies need not be delayed till details are obtained from the D.C's of Distts & the Comr of stamps of expenditure other than refunds & commission to Vendors. The G.O. in question may be considered to stand modified to the above extent. I have the

Yours
Secy to Govt
Fin Dept

Memo No. L. 3200-210. dt 2/11/34
Copy to the (1) Comr of stamps -
(2) DCs of Distts (3) Pvt Comr Bhimeji
(4) the President of Mcl. Bodies

By

Yours
Secy to Govt
Fin Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No R

General and Revenue Secretariat,
1st November
Dated, Bangalore, *193*

FROM

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department.

TO

The Comptroller to the Government of Mysore,
Bangalore.
(Through the Financial Secretariat)

SIR,

With reference to para 4 of Government order No.L.2446-48/ R1.336-38-10 dated the 1st October 1938 prescribing the procedure for the apportionment of the entertainment cesses tax and making payments to the local bodies, I am directed to state that since 12½% of the net receipts referred to therein covers all charges, the adjustment of the amounts due to local bodies need not be delayed till details are obtained from the Deputy Commissioners of Districts and the Commissioner of Stamps, of expenditure other than refunds and commission to vendors. The Government order in question may be considered to stand modified to the above extent.

I have the honour to be,
Sir,
Your most obedient servant,

Aiyangar
for Secretary to Government,
Development Department.

r.k.S

L 2522

2 - 10 - 1934

Dear Sir,

I am desired to request that the Government Order No. L. 2146-58/Ml. 508-32-13 dated the 1st October 1934 re- apportionment of entertainment-tax between the Local Bodies and Government may be withheld from publication in the Gazette, pending further instructions in the matter.

Yours sincerely,

B. Srinivasa Iyengar, Esquire, B.A.,
Superintendent, Government Press, Bangalore.

P.F.

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 7/11

Signed by Mr A.S Row

List of enclosures

Copied by

Examined by

Section

File No.

Serial No.

No L 3309

To

Dear Sir,

Please refer to this office letter no L 2522 dated the 2nd Oct 1934 requesting that the publication of the G.O no L 2446-58 -1/11-308-32-13 dated the 1st Oct 1934 re apportionment of entertainments tax between the Local Bodies & the Govt may be withheld from publication pending further instructions in the matter It may kindly be arranged to be published in the next issue of the Gazette

yrs faithfully

Sd/ 7/11

WD 019.6—GPB—22 500—12-6 34

B Srinivasa Iyengar Esqr B.A.
Supdt Govt Printing Press

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L 2446 58—Ml 308-32 13, dated 1st October 1934

Apportionment of the Entertainments Tax

Issues orders regarding the —— between the Government and the several local bodies in the State

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READ—

Section 14 of the Mysore Amusements' Tax Regulation, VIII of 1932, regarding the apportionment of the proceeds of the Entertainments Tax between the local authorities and the Government.

2 Para 1 (c) of Government Order No L 7374 88—Ml 275 32 11, dated 10—12th May 1933, regarding the maintenance of an account of the receipts and expenditure in each local area in the Office of the Deputy Commissioner and the payment at the end of each year of the net amount due to each local body

3 Reports received from the Commissioner of Stamps, the Comptroller to Government, and the Deputy Commissioners of Districts, furnishing information as to the expenses incurred in connection with the printing of the Entertainments Tax Stamps and the realisations from the sale of stamps for the quarter ended 30th September 1933 and their apportionment between the Government and the local bodies concerned

4 Un official Note No 27—B II, dated 2nd August 1934 of the Comptroller on the subject.

ORDER No L 2446-58—ML 308 32-13, DATED BANGALORE, THE 1ST OCTOBER 1934

Section 14 of the Amusements' Tax Regulation lays down that Government may apportion the proceeds of the Entertainments Tax in any local area between the local authorities and itself in such a proportion as it may determine by general or special orders or by rules made in this behalf The provisions of the Mysore Amusements' Tax Regulation, VIII of 1932, have been extended to the following local areas in the State —

The Bangalore and Mysore City Municipalities, the Town Municipal Councils of Tumkur, Kolar, Chitaldrug, Hassan, Shimoga, Chikmagalur, Davangere and Chikballapur and the Kolar Gold Fields Sanitary Board Area

All the Deputy Commissioners agree that the entire realisations should be credited to the local bodies concerned without any deduction on account of the cost of administration of the Regulation The Deputy Commissioner, Mysore, however, recommends the grant of a small allowance to the supervising and the clerical staff employed in this connection The Commissioner of Stamps reports that some expenditure has been incurred on account of the cost of the paper, printing and transmission of the Entertainments Tax Stamps to the Treasuries

2 According to the Government Order of 12th May 1933, read above, arrangements have to be made for the payment at the end of each year of the net amount due to the local body under Section 14 of the Regulation in accordance with orders to be issued regarding the apportionment of the tax, and the manner of calculating the expenses of collection Government are pleased to direct that the following procedure be adopted for apportioning the tax and making payments to the local bodies —

(1) Soon after the close of the official year the Comptroller will obtain information from the Commissioner of Stamps as to the expenditure incurred in getting stamps printed and supplied to the District and Taluk Treasuries for sale and the commission if any, allowed to Vendors of Stamps

(2) As an account of receipts and expenditure in each local area has been ordered to be maintained by the Deputy Commissioner concerned figures showing the revenue and expenditure, if any, incurred in the administration of the Regulation and the refunds given etc may also be obtained from the District Offices concerned

(3) After deducting a sum equal to 12½ per cent of the net receipts, *i.e.* (exclusive of the commission allowed to stamp vendors) to cover the items of expenditure referred to in (1) and (2 above in respect of each district from the total revenue as verified with his books, the Comptroller will arrange for the credit of the balance to the local body concerned in the [redacted] for that year and advise to the local body before the end of August of the following year The procedure now followed for the adjustment of the cesses on excise revenue, *viz.*, by passing the transaction through a deposit head, may be adopted in this case

(4) As the budgets of the local bodies for the succeeding year are framed before the 15th April preceding, it is necessary that they should make provision on the receipt side in respect of the income from the tax The Deputy Commissioners of Districts are requested to intimate to the Presidents concerned before the said date, the approximate provision that may be made on this account in the budgets, having regard to the realisations booked in their offices and the expenditure incurred in the collection of the tax

3 The proposals of the Deputy Commissioner, Mysore District, for the grant of allowances to certain officials for attending to the connected work in his district cannot be sanctioned

M VENKATANARANAPPA,
Secretary to Government,
Development Department

To—The Commissioner of Stamps in Mysore
The Comptroller to Government, through the Financial Secretariat
The Deputy Commissioners of Districts
The President, Mysore City Municipal Council
The Municipal Commissioner, Bangalore City, through the President, City Municipal Council
The President, Sanitary Board, Kolar Gold Fields

Exd —C K

WD 592—GPB—495—3 10-34